

tion", sub-title "Definitions", sub-heading "Employment and Interstate Employment", as said Section was amended by Chapter 768 of the Acts of 1945, providing that the term "employment" shall not include certain real estate salesmen.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 19 (g) (7) of Article 95A of the Annotated Code of Maryland (1943 Supplement), title "Unemployment Compensation", sub-title "Definitions", sub-heading "Employment and Interstate Employment", as said section was amended by Chapter 768 of the Acts of 1945, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

19. (g) (7) With respect to services performed after December 31, 1940, except as otherwise provided in subsections (I) and (O) of this section, the term "employment" shall not include:

(A) Service performed in the employ of this State or of any other State, or of any political sub-division thereof, or any instrumentality of any one or more of the foregoing, which is wholly owned by this State or by one or more States or political sub-divisions; and any service performed in the employ of any instrumentality of this State, or of one or more States or political sub-divisions to the extent that the instrumentality is, with respect to such service, exempt under the Constitution of the United States from the tax imposed by Section 1600 of the Federal Internal Revenue Code;

(B) Service performed in the employ of the United States Government or an instrumentality of the United States exempt under the Constitution of the United States from the contributions imposed by this Act, except that to the extent that the Congress of the United States shall permit States to require any instrumentalities of the United States to make payments into an unemployment fund under a State Unemployment Compensation Act, all the provisions of this Act shall be applicable to such instrumentalities and to services performed for such instrumentalities, in the same manner, to the same extent and on the same terms as to all other employers, employing units, individuals and services; provided that if this State shall not be certified for any year by the Social Security Board under Section 1603 (c) of the Federal Internal Revenue Code, the payments required of such instrumentalities with respect to such year shall be refunded by the Board from the fund in the same manner and within the same period as is provided in Section